

August 21, 2001

Magalie Roman Salas
Office of the Secretary
Federal Communications Commission
445 12th Street, S.W., Room TW-B204
Washington, D.C. 20554

Dear Ms. Salas:

Attached are the Comments of Parrish, Blessing & Associates, Inc. to the Commission's proceeding on developing a unified intercarrier compensation regime in CC Docket No. 01-92.

Sincerely,

Kristoffer Carson